

## Special aspects of horse husbandry production costs calculation

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### Abstract

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. The given article considers the special aspects of horse husbandry production costs calculation and proposes the scientific-methodological approach of its optimization. Utilization of this approach will make possible to determine a well-reasoned cost of product produced and the data received thereby will serve as the basis for rational decision-making in the field of strategic management and manufacturing activity planning. Data base of cost management in horse breeding development is certainly a complex process that involves planning, valuation, accounting, analysis, effective cost control and management, forecasting, and making appropriate decisions to prevent negative results.

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### Keywords

Expenses, Horse husbandry, Items of calculation, Output cost determination, Production cost